RQ-2

December 15, 2014

DAVID FED GOULD, TREASURER CITIZENS FOR WATERS 3700 WILSHIRE BLVD., STE. 1050-B LOS ANGELES, CA 90010

Response Due Date 01/20/2015

IDENTIFICATION NUMBER: C00167585

REFERENCE: 12 DAY PRE-GENERAL REPORT (10/01/2014 - 10/15/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule D of your report discloses an apparent credit for debt owed to Kaufman Downing, LLP and Smith Kaufman LLP. Please provide further clarification regarding this credit. (11 CFR §§ 104.3(d) and 104.11)

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.

If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1166.